

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.3340 Business Income of Persons Other Than Residents (IITA Section 304)
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

**Section 100.3340 Business Income of Persons Other Than Residents
(IITA Section 304)**

In filing returns with this state, if any person departs from or modifies the manner in which income has been classified as business income or nonbusiness income in returns for prior years, such person shall disclose in the return for the current year the nature and extent of the modification. If the returns or reports filed by a person for all states to which such person reports under Article IV of the Multistate Tax Compact or the Uniform Division of Income for Tax Purposes Act are not uniform in the classification of income as business or nonbusiness income, the person shall disclose in its return to this state the nature and extent of the variance.

(Source: Section repealed, new Section adopted at 6 Ill. Reg. 579, effective December 29, 1981; amended at 8 Ill. Reg. 6184, effective May 4, 1984)